Eligibility: To be eligible for agricultural classification, property must meet specific criteria:

- <u>1. Use:</u> The primary use of the land must be agricultural. Ownership alone does not qualify property for agricultural classification.
- **2.** Expectation of Profit: There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.
- **3. Functional Contribution:** If the property is non-contiguous, the non-contiguous parcel must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property. Non-contiguous parcels must be fenced, have an independent water source, and have ingress and egress.
- <u>4. Filing Requirements</u>: The owner or the owner's designated agent must file a complete Agricultural Land Use Application before the property may be classified as agricultural.

This form must be filed with the Assessor's Office on the following occasions:

- A. Applying for the first time on a piece of property.
 - B. After a split or combination of parcels.
 - C. If the parcel changes ownership.

All properties listed on the application will require a field inspection to verify use.

Most Common Types of Agricultural Classifications in Navajo County

Grazing-Natural (GR)
Pasture-Irrigated (PA)
Field Crops (FC)
Permanent Crops (PC)



Grazing Land: Livestock grazing on uncultivated land on which naturally occurring plants provide forage.

- 1. Requires a carrying capacity of forty (40) animal units, or approximately 3600 acres of natural grazing containing an economically feasible number of animal units.
- 2. There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property. A business plan may be requested.
- 3. If the property is non-contiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property. Non-contiguous parcels must be fenced, have an independent water source, and have ingress and egress.
- 4. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years.

Office Policy

No leased parcel under 20 acres shall be classified as grazing (unless it is a water supply or contiguous with other parcels used for grazing purposes which constitutes a total of 20 acres or more). The contiguous parcels must be deeded in the exact same ownership. No leased subdivided lot shall be classified as agricultural. A smaller parcel does not contribute to the overall operation.

A copy of all leases must be on file with our office and be accompanied by a complete Statement of Agricultural Land Lease and the functional contribution statement from the producer.

Owner must provide a non-use statement to verify leased property does not carry personal livestock.

No producer (rancher) owned non-contiguous parcel under 5 acres shall be classified as agricultural grazing.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for period of three out of the next five years.



PASTURE: Livestock grazing on *irrigated and prepared* land on which plants are grown for forage.

- 1. Aggregate ten or more gross acres of pasture crops.
- 2. There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.
- 3. If the property is non-contiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.
- 4. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years.

Office Policy

No <u>leased</u> parcels less than five (5) acres will be classified as agricultural crops.

A copy of all leases must be on file with our office and be accompanied by an agricultural lease statement.

No producer (farmer) owned non-contiguous parcel under the size of 2.5 acres shall be classified as an agricultural field crop.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for period of three out of the next five years.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for the period of three of the next five years.



FIELD CROPS: Cultivated primarily to produce row or field crops that are planted and harvested on a scheduled rotation. Examples: Cotton, alfalfa, wheat, barley, etc.

- 1. Field crops in the aggregate of at least twenty acres.
- 2. There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.
- 3. If the property is non-contiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.
- 4. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years.

Office Policy

No <u>leased</u> parcels less than five (5) acres will be classified as agricultural permanent crops.

A copy of all leases must be on file with our office and be accompanied by an agricultural lease statement.

No producer (farmer) owned non-contiguous parcel under the size of 2.5 acres shall be classified as an agricultural field crop.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for period of three out of the next five years.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for the period of three of the next five years.



<u>PERMANENT CROPS:</u> perennial plants, vine, or trees that produce seasonal or annual crop harvest. Examples include citrus, nuts, apples, etc.

- 1. Aggregate ten or more gross acres of permanent crops.
- 2. There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.
- 3. If the property is non-contiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.
- 4. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years.

Office Policy

No <u>leased</u> parcels less than five (5) acres will be classified as agricultural permanent crops.

A copy of all leases must be on file with our office and be accompanied by an agricultural lease statement.

No producer (farmer) owned non-contiguous parcel under the size of 2.5 acres shall be classified as an agricultural field crop.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for period of three out of the next five years.

A newly acquired producer owned property that would have otherwise qualified may receive agricultural status if the applicant will provide documentation of a feasible business plan for the period of three of the next five years.